

HOUSE No. 2570

By Mr. Kulik of Worthington, petition of David Paul Linsky and others for legislation to authorize local option excise taxes on the sales of meals. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

David Paul Linsky	Emile J. Goguen
Deborah D. Blumer	Shirley Gomes
Michael E. Festa	Alice K. Wolf
John W. Scibak	Charles A. Murphy
Ruth B. Balser	William Smitty Pignatelli
Douglas W. Petersen	Stephen Kulik
Denis E. Guyer	Philip Travis

In the Year Two Thousand and Five.

AN ACT TO AUTHORIZE A LOCAL OPTION EXCISE ON THE SALE OF MEALS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 64H of the General Laws is hereby amended by
2 inserting after section 2 the following section:—
3 Section 2B. Any city or town which accepts the provisions of
4 this section may impose a local excise tax, as provided in this
5 chapter, upon the sale of meals, as defined in this chapter, of not
6 more than 3 percent of the total price of the meal. The local
7 excise tax imposed under this section shall be paid by the vendor
8 to the commissioner at the same time and in the same manner as
9 the excise tax due the commonwealth. All sums received by the
10 commissioner under this section as excise, penalties or forfeitures,
11 interest, cost of suit and fines shall at least quarterly be distrib-
12 uted, credited and paid by the state treasurer upon certification of
13 the commissioner to each city or town that has adopted the provi-
14 sions of this section in proportion to the amount of such sums

15 received from the sale of meals in each such city or town. This
16 section shall only take effect in a city or town accepting the provi-
17 sions of this section by a majority vote of the city council with the
18 approval of the mayor, in the case of a city with a Plan A, Plan B
19 or Plan F charter, by a majority vote of the city council, in the
20 case of a city with a Plan C, Plan D or Plan E charter, by a
21 majority vote of the annual town meeting or a special town
22 meeting called for that purpose, in the called-for purpose, in the
23 case of a municipality with a town meeting form of government;
24 or by a majority of the town council, in the case of a municipality
25 with a town council form of government. The provisions of this
26 section shall take effect on the first day of the first calendar month
27 following such acceptance; provided further, that if such day is
28 less than 15 days after such acceptance it shall take effect on the
29 first day of the second calendar month following such acceptance.
30 The city or town, in accepting this section, may not revoke or
31 reimpose the local excise tax provided for in this section more
32 often than once in any 12 month period.